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FINANCIAL CONTROL AS A LIVING ORGANISM: LESSONS OF ADAPTATION FROM NATURE

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Summary. The article examines the issue of financial control as a living organism and finds potential ways to improve the existing system of control bodies in comparison with a natural phenomenon. The works of modern domestic scientists on the subject of problems and recommendations for improving the state financial control in Ukraine have been studied. A comparative analysis of internal and external audits was carried out based on the legal framework. The activities of executive authorities, such as the Accounting Chamber and the State Audit Service of Ukraine, were analyzed. The dynamics of the participation of representatives of the Accounting Chamber in meetings of committees and subcommittees of the VRU, working groups and the number considered by committees and subcommittees of the VRU and the dynamics of the results of the State Audit Service of Ukraine and its interregional territorial bodies were formed and analyzed. The trend over the past years regarding planned internal audits for performance evaluation in organizations and institutions has also been analyzed. The best foreign practices in the field of financial control and the specifics of the implementation of the SIGMA program in Ukraine as a tool for implementing European integration processes and reforming public administration in accordance with international standards are considered. The model of strategic partnership is presented as an opportunity to ensure the further development of the state financial control system. The control system in Ukraine and the formula for its productivity are schematically formed. The system of demarcating areas of responsibility of control bodies is described in order to avoid duplication of functions, improve control efficiency and ensure transparency and responsibility of such institutions. The need for a clear definition of the goal for each of the control bodies, which should complement each other's activities by ensuring effective interaction between these bodies, has been proven. Recommendations aimed at improving the efficiency of financial control processes in Ukraine are highlighted and proposed, taking into account the example of adaptation from nature.

Key words: financial control, audit, internal audit, external audit.

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ФІНАНСОВИЙ КОНТРОЛЬ ЯК ЖИВИЙ ОРГАНІЗМ: УРОКИ АДАПТАЦІЇ ВІД ПРИРОДИ

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Резюме. Досліджено питання фінансового контролю як живого організму та знайдено потенційні шляхи вдосконалення існуючої системи контролюючих органів у порівнянні з природним явищем. Опрацьовано роботи сучасних вітчизняних науковців на предмет проблематики та рекомендацій щодо поліпшення стану державного фінансового контролю в Україні. Здійснено

порівняльний аналіз внутрішнього та зовнішнього аудитів на основі законодавчої бази. Проаналізовано діяльність виконавчих органів влади, таких, як Рахункова палата та Державна аудиторська служба України. Сформовано та проаналізовано динаміку участі представників Рахункової палати у засіданнях комітетів та підкомітетів ВРУ, робочих груп та кількість розглянутих комітетами та підкомітетами ВРУ та динаміку результатів діяльності Державної аудиторської служби України та її міжрегіональних територіальних органів. Також проаналізовано тенденцію за минулі роки щодо планових внутрішніх аудитів з оцінюванням ефективності в організаціях та установах. Розглянуто країні іноземні практики у сфері фінансового контролю та специфіку реалізації програми SIGMA в Україні як інструменту впровадження євроінтеграційних процесів і реформування публічного управління відповідно до міжнародних стандартів. Представлено модель стратегічного партнерства як можливість забезпечення подальшого розвитку системи державного фінансового контролю. Схематично сформовано систему контролю в Україні та формулу її продуктивності. Описано систему розмежування зон відповідальності контролюючих органів задля уникнення дублювання функцій, покращення ефективності контролю та забезпечення прозорості й відповідальності таких інституцій. Доведено потребу у чіткому визначенні мети для кожного з контролюючих органів, що має доповнювати діяльність один одного шляхом забезпечення ефективної взаємодії між цими органами. Виокремлено та запропоновано рекомендації з метою підвищення ефективності процесів фінансового контролю в Україні з урахуванням прикладу адаптації від природи.

Ключові слова: фінансовий контроль, аудит, внутрішній аудит, зовнішній аудит.

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Problem Statement. In the context of the current economic challenges facing Ukraine, the importance of state financial control has increased significantly. Effective management of public financial resources is a key factor in ensuring sustainable economic development, fulfilling the state's social functions, and strengthening the financial stability of the national economy. Under the conditions of martial law, the risk of financial violations, misuse, and inefficient management of public resources increases. This situation highlights the need for an in-depth analysis of the activities of state financial control bodies. In particular, it should be emphasized that modern public administration systems in Ukraine face a critical challenge – the lack of coordinated teamwork among structures responsible for financial control and audit.

Analysis of Recent Research and Publications. The issues of state financial control have recently become a fairly popular topic for discussions among both practitioners and scholars. Hurenko T. concluded that it is advisable to differentiate the legislative framework in the field of state financial control. The idea is to separately define the regulatory and legal framework for the activities of the State Audit Service of Ukraine and to establish separate, comprehensive legislation on state financial control in general, both external and internal, which would define its essence, object, subject, types, and methods [1]. Zhydovska N. and Petryshyn L, in turn, agreed on the need to address current problems through the reorganization of state control bodies, improvement of the regulatory and legal support, as well as strengthening scientific, methodological, and, above all, personnel support of the relevant state institutions [2]. Haran O. formed the view that an optimal system of state financial control should ensure effective regulation in four key areas: management of public financial resources, monitoring of executive authorities' activities, control of financial operations of legal entities and individuals in accordance with modern standards, and development of internal control and audit systems [3].

Purpose of the Study. The purpose of the study is to develop recommendations for increasing the effectiveness of financial control processes in Ukraine through evolution.

Task Statement. To achieve this goal, the following scientific tasks are defined: to conduct a comparative analysis of external and internal audit processes; to describe the essence of the activities of the Accounting Chamber and the State Audit Service of Ukraine and compare them; and to draw an analogy between the implementation of financial control processes and examples of making «effective decisions» in nature.

Presentation of the Main Research Material. The study of issues related to the financial control system plays a significant role in building a comprehensive approach to improving such a system. First, it involves searching for ways to form innovative methodologies and instruments for monitoring the appropriate allocation and use of budget funds under conditions of uncertainty. This will have a positive impact on the formation of adaptive financial control mechanisms, enabling prompt responses to changes in the environment. Second, conducting a comprehensive analysis of the effectiveness of existing financial mechanisms in the functioning of the state under martial law is relevant. Such an analysis involves examining budget management practices, assessing their compliance with modern economic realities, and identifying the most effective tools for optimizing budget expenditures. This will contribute to identifying systemic shortcomings and potential risk that require further improvement of financial regulation mechanisms. Third, one of the priority tasks is to improve the organizational foundations of the state financial control system. This includes both improving regulatory and legal support and optimizing the structure of control bodies. An important direction is the development of scientifically grounded recommendations for increasing the effectiveness of their activities, strengthening institutional independence, and enhancing the level of professional competence of employees.

According to internal documents of state bodies and the relevant legislation of Ukraine, external audit (the Accounting Chamber, the State Audit Service of Ukraine, international consultants) focuses on analyzing the efficiency of resource use, while internal audit focuses on assessing the risk management systems, control, and corporate governance. A more detailed comparative description is presented in Table 1.

Table 1. Comparative description of internal and external audit [4; 5]

<i>Criteria</i>	<i>Internal audit</i>	<i>External audit</i>
Purpose	Improving the efficiency of internal processes and control over policies and procedures	Verification of financial statements for accuracy and compliance with standards (within the scope of a financial audit)
Accountability	Accountable to the board of directors, the audit committee, or the institution's management	Accountable to shareholders, the Cabinet of Ministers of Ukraine, and the Verkhovna Rada of Ukraine
Status	Voluntary for businesses (outsourced); mandatory for state-owned enterprises and institutions; may be organized for internal control	Mandatory for state authorities, institutions, and organizations financed from the State Budget of Ukraine
Object of audit	All aspects of a company's activities: financial control, operational processes, and compliance with policies and standards	Carries out measures of state external financial control (audit) regarding the use of state budget funds, management of state and municipal property, etc
Frequency of conducting	Regularly during the year, if needed	Once a three-year period or upon request
Methodology	Adaptive, depending on the specifics of the company's activities; may change	Standardized, based on international and national auditing standards
Results	Internal report with recommendations for improving processes, the control system, and risk management	Audit report with conclusions and recommendations
Independence	Company auditors or engaged specialists, which affects the level of independence	External experts, fully independent from the institution/policies

Well-established interaction and continuous communication between the Accounting Chamber, as the central entity in the implementation of external control, and the Verkhovna Rada of Ukraine contribute to the formation of systematic oversight aimed at building an effective system of state external audit. Accordingly, the dynamics for 2021–2024 years of the participation of representatives of the Accounting Chamber in meetings of committees and

subcommittees of the Verkhovna Rada of Ukraine, working groups, as well as the number of audit reports reviewed by the committees and subcommittees of the Verkhovna Rada of Ukraine based on the results of conducted control measures, are presented in Figure 1.

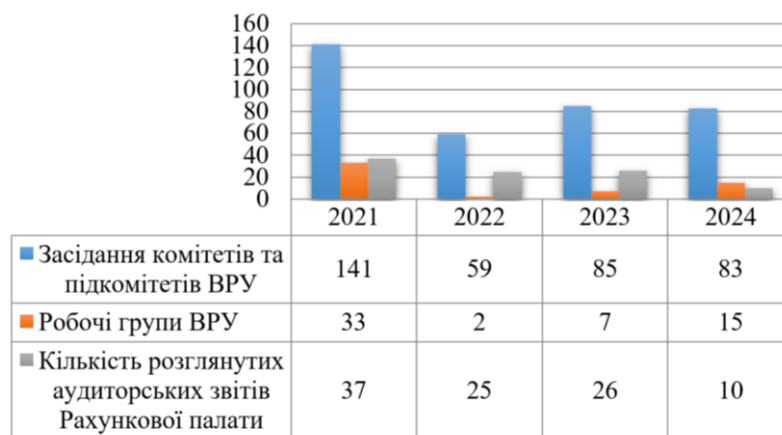


Figure 1. Dynamics of participation of representatives of the Accounting Chamber in meetings of committees and subcommittees of the VRU, working groups, and the number of audit reports reviewed by the committees and subcommittees of the Verkhovna Rada of Ukraine based on the results of the conducted control measures

Compiled by the authors based on materials from source [6].

It should be noted that prior to the full-scale aggression of the Russian Federation, the indicators of cooperation between the Accounting Chamber and the Parliament were higher, and only in the last two years have they begun to recover. This trend is positive and demonstrates the institutional capacity of the Accounting Chamber to restore the effectiveness of the activities in line with pre-2022 indicators.

Another important entity in the field of external financial control is the State Audit Service of Ukraine (SASU). The task of the SASU is to implement state policy in the field of state financial control and to carry out state financial control aimed at assessing the efficient, lawful, targeted, and effective use and safeguarding of public financial resources, achieving savings in budget funds, and submitting proposals to the Minister of Finance of Ukraine regarding the formation of state policy in the field of state financial control [7]. Figure 2 illustrates the dynamics of the performance results of the SASU and its interregional territorial bodies for the period 2021–2024.

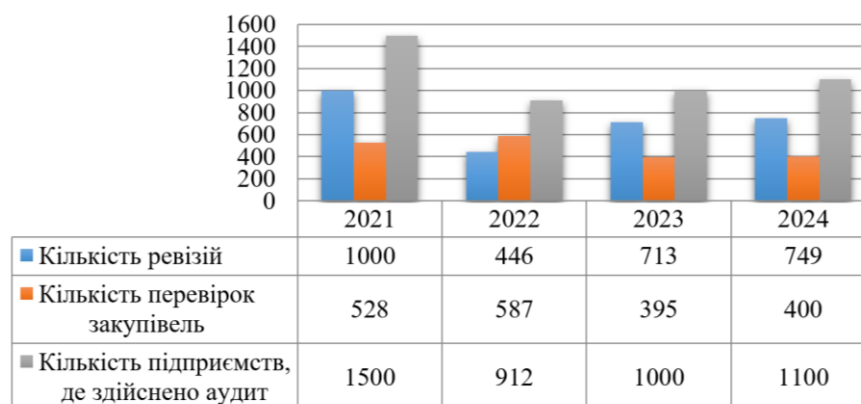


Figure 2. Dynamics of the performance results of the State Audit Service of Ukraine and its interregional territorial bodies

Compiled by the authors based on materials from source [8].

From Figure 2, we also observe that the full-scale invasion of the Russian Federation affected the performance of the State Audit Service of Ukraine; however, in recent years, the indicators have begun to recover. It should be noted that, according to statistical data published on the official website of the SASU, during January-September 2025, a total of 531 audits and 586 procurement inspections had already been conducted, during which nearly 1.1 thousand enterprises, institutions, and organizations were inspected [8]. This demonstrates that already in the current year, the performance indicators are quite significant compared to the previous two years, and there is a high probability that by the end of 2025, these indicators overall will be higher than in the previous period.

Regarding the conduct of internal audits, it is noted that state authorities are implementing appropriate measures aimed at prospective changes in priorities in the organization of internal audits and at increasing both the number and share of internal audits focused on efficiency assessment. Official sources indicate a growing trend in the proportion of planned internal audits dedicated to efficiency evaluation, which, as of the end of 2024, amounted to 59,6 % of the total number of planned audits [9]. This trend is illustrated in Figure 3.

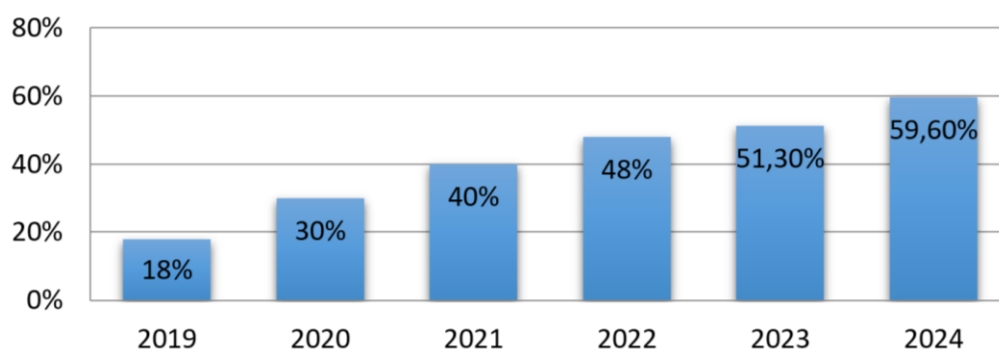


Figure 3. Share of planned internal audits focused on efficiency assessment

Compiled by the authors based on materials from source [9].

A vivid example of conducting an effective assessment of public governance systems through the lens of implementing principles and substantiating the feasibility of reforms is the SIGMA Program (Support for Improvement in Governance and Management). SIGMA is a joint initiative of the European Union and the Organization for Economic Co-operation and Development (OECD) [10]. Its main objective is to provide technical assistance to countries to improve public administration systems, particularly in the context of reforming public institutions and public financial management, including through the enhancement of external and internal audit systems, public finances, control mechanisms, and the public sector. SIGMA facilitates the effective implementation of European integration processes in countries or the reform of their governance in line with international standards.

One of the grounds for SIGMA's research is the assessment of how countries comply with international governance standards, in particular the standards of the OECD, the EU, and the international auditing standards of INTOSAI.

According to the assessment results published by SIGMA/OECD and the European Commission's Enlargement Report for 2023, several systemic problems in Ukraine's public financial management were identified, including: an insufficient level of effectiveness of state control functions relative to the planned indicators; a lack of value creation and weak managerial accountability; and inadequate interaction among the entities of the state control system.

An analysis of the results of control activities carried out in one of the state authorities in 2023 vividly illustrates the problem of duplication of functions among financial control bodies. Thus, approximately 187,584 person-hours were spent on conducting audits, involving 268 auditors. These figures indicate significant expenditures of state resources without adequate coordination among control bodies.

This gives rise to the need to harmonize processes and build broader communication among financial control institutions.

An illustrative example for addressing this problem is the use of an organizational model known as the «flying geese formation». In nature, when each bird flaps its wings, it creates uplift for the bird flying directly behind it. Owing to this system, the entire flock increases its flight speed by about 71% compared to the speed each bird could achieve individually. If a goose leaves the formation, it quickly experiences overload and returns to the flock.

Such a phenomenon in the scientific and private sectors is referred to as a model of strategic partnership. At present, this model is not fully applied in the public sector of Ukraine, which is why management structures often act in isolation, each within its own area of responsibility, without building a shared development trajectory or supporting one another in times of crisis. Although positive shifts have been observed in recent years in the field of state internal financial control, the current system often resembles a scattered flock, where each participant flies in its own direction.

The essence of the problems remains unchanged: a lack of teamwork, weak synergy between levels of governance, communication gaps, and a lack of trust among participants in the public administration process. Without addressing these issues, it is impossible to build a reliable control system, especially in conditions of war and limited resources, as no state body or audit service can function effectively without close cooperation with others. The SIGMA initiative – a joint project of the EU and the OECD – consistently emphasizes the need to reform the financial management of candidate countries, including Ukraine. This reform should be based on INTOSAI standards, OECD standards, international auditing practices, and a clear division of responsibilities.

In European practice, for example, in the United Kingdom, the control system is built on a logical hierarchy. The National Audit Office (NAO) performs the function of external audit at the parliamentary level, which in essence is analogous to the Accounting Chamber in Ukraine. At the same time, government internal audit is carried out by a separate specialized body – the Government Internal Audit Agency (GIAA), while ministries and agencies have their own internal auditors responsible for advising management, risk management, and improving internal processes.

In general, the division of functions is as follows:

- the NAO ensures external audit and reports to Parliament;
- internal auditors and the GIAA conduct regular operational and financial control within individual state bodies.

Thus, the functions of these audit entities do not overlap due to a clearly defined framework of independence and responsibility. Such differentiation helps avoid duplication, allows control bodies to focus clearly on their tasks, and increases the effectiveness of overall financial management. A similar system operates in other developed European countries and the United States.

In turn, the current system of state financial control in Ukraine is divided into two levels (Figure 4):

- state external financial control (audit): carried out by the Supreme Audit Institution – the Accounting Chamber – on behalf of the Verkhovna Rada of Ukraine (parliamentary control);
- state internal financial control: internal control is organized and carried out by the heads of institutions, while internal audit is ensured by internal audit units within budgetary institutions that are subordinated to the head of the institution.

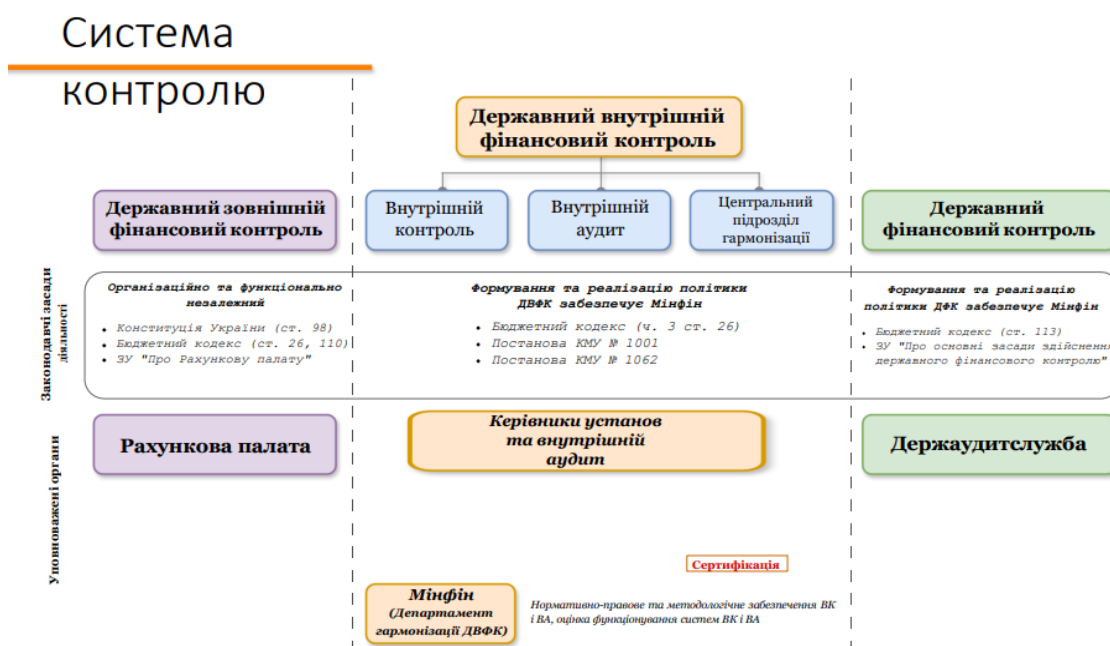


Figure 4. System of control in Ukraine

Compiled by the authors.

The bodies of the State Audit Service of Ukraine, authorized by the Cabinet of Ministers of Ukraine (governmental control), combine both internal control functions (in relation to the Cabinet of Ministers of Ukraine) and external control functions (in relation to the audit entities). Such a structure and classification of the national financial control are intended to ensure the creation of a reliable platform for its effective development, the unification of clear and transparent rules for the activities of control bodies, and the improvement of mechanisms for cooperation and information exchange among them. At first glance, the functions of each participant in the system appear to be clearly defined and delineated. However, in practice, the situation is far more complex. The lack of coordination among these bodies creates an additional burden on audited entities, while the duplication of inspections discredits the very idea of audit as a tool for improving management efficiency. At the same time, in many cases, internal audit is used exclusively as a mechanism for identifying violations rather than as a tool for risk management and process improvement. The unsystematic nature of the regulatory and legal framework and the lack of coordination in conducting control activities lead to the duplication of functions not only between the Accounting Chamber and the State Audit Service of Ukraine, but also with internal audit bodies. This results in inefficient use of resources of control institutions, diversion of institutional staff to respond to repeated requests, and excessive time spent on communication. There are frequent cases where, within the same institution and on the same issues, control measures are carried out simultaneously by the Accounting Chamber, the State Audit Service of Ukraine, and internal audit units. Moreover, in some instances, the timing of these audits coincides, further complicating operations and hindering the performance of core functions and the implementation of institutional strategies.

Paradoxically, as a result of this approach, some institutions may be left entirely outside the attention of control bodies, while others periodically fall into a «control loop», being audited several times on the same issues.

The existing Ukrainian system of financial control demonstrates a clear imbalance: such disproportionality not only creates an administrative burden on institutions but also

reduces the efficiency of budget expenditures on control measures that duplicate one another. In this context, an important task for improving the financial control system in Ukraine is to build an effective and integrated state audit system that meets modern challenges and takes into account European standards.

Thus, we can assert that the starting point must be the most fundamental, clearly defining the purpose, because the mere existence of control bodies and the mechanical execution of control measures is not an end in itself. Their primary function is to help build effective public administration focused on results, providing taxpayers with confidence that public (people's) resources are spent economically and efficiently, while simultaneously increasing so-called productivity (Figure 5).



Figure 5. Formula of productivity

Compiled by the authors.

To achieve this goal, it is first and foremost necessary to ensure effective interaction among the state institutions responsible for financial control. Such cooperation should be based on coordinated actions, information exchange, and a clear delineation of functions, as these are precisely the aspects that require priority improvement.

Thus, to avoid duplication, enhance control efficiency, and ensure transparency and accountability, it is necessary to establish a clearer division of functions between the Accounting Chamber, the State Audit Service of Ukraine (SASU), and internal audit units in Ukraine, which can be optimized by drawing on international experience.

First, clearly define the roles and areas of responsibility of each body. The Accounting Chamber carries out strategic and comprehensive oversight of the inflow and use of public funds and evaluates the effectiveness of programs and policies at the national level. Its primary function is external audit and assessment of macroeconomic efficiency. SASU is responsible for government control, paying particular attention to monitoring procurement. Internal audit units focus on improving internal control within the respective spending authority. Their main focus is enhancing the efficiency of internal processes, with the key criterion being the achievement of the institution's intended results, identifying and providing guidance on risk management, and improving the cost-effectiveness of resource use at the organizational level.

Second, take measures to increase coordination and interaction among financial control bodies. An effective control system should be based on collaboration between the Accounting Chamber, SASU, and internal audit units, without duplicating efforts. A primary tool for cooperation should be regular information exchange. For example, when planning for the upcoming year, the Accounting Chamber reviews internal audit plans, which are developed on a three-year cycle. This allows duplication of inspections to be avoided and enables more effective planning of external control activities.

It should be noted that reviewing the plans and reports of internal audit units (if necessary), provided certain quality criteria are met (for example, certification of internal auditors, external quality assessments, the functioning of an audit committee, etc.), will enhance transparency, provide an additional information base, and contribute to strengthening the independence and objectivity of the activities of other control bodies.

Another effective tool could be conducting joint consultations. For example, when planning audits, the Accounting Chamber organizes joint consultations at the beginning of the year with internal audit units to coordinate their plans and deepen the issues being examined. This will help all entities responsible for conducting financial control activities to develop a clear understanding of the annual work plan.

Third, it is necessary to ensure a clear allocation of audit objects and areas of responsibility among control bodies, which will minimize the duplication of control activities and reduce the burden on audited entities (Figure 6). Even if the audit objects are the same, the subjects of the audit and the focus of the control activities should differ:

- Accounting Chamber focuses on audits of revenue to the state budget use of state budget funds, strategic state programs, national projects, etc., covering systemic and result-oriented control of resource use and assessing the impact of state policies;
- State Audit Service of Ukraine (SASU) conducts inspections of executive authorities, state enterprises, local budgets, and agencies, performing financial and operational audits. Its tasks include checking the legality of budget expenditure and compliance with regulations and procedures, with particular attention to the efficiency of public procurement.
- Internal audit in public institutions focuses on evaluating operational processes, risk management, and compliance with internal policies. Internal audit does not duplicate the functions of external auditors but serves as a tool for self-monitoring and improving internal management mechanisms.

	 Рахункова палата	 Державна аудиторська служба	 Підрозділ внутрішнього аудиту
Предмет аудиту	Стратегічні програми, національні проекти, бюджет	Виконавчі органи, підприємства, місцеві бюджети	Операційні процеси, ризики, політики
Різновид аудиту	Системний, результативний контроль, оцінка впливу	Фінансовий та операційний аудит	Оцінка операційних процесів
Фокус	Використання ресурсів та вплив політик	Законність використання коштів, дотримання норм	Управління ризиками та внутрішні політики
Зовнішній аудит	Так	Так	Ні

Figure 6. Delineation of areas of responsibility of supervisory (control) bodies

Compiled by the authors.

Fourth, it is necessary to standardize and harmonize audit procedures to avoid duplication of efforts and improve the overall quality of audits by implementing unified methodological approaches and standards based on international practices. These standards

should be mandatory for all control bodies and clearly define the scope of authority, as well as the procedures for planning, conducting, and reporting audits. Unified standards not only enhance the efficiency of audit activities but also improve communication and coordination between external and internal auditors.

Fifth, the role of audit committees within executive authorities should be strengthened by introducing tools that ensure their independence. The aforementioned institutions must operate and evolve as a single team, functioning as a coordinated mechanism. As a result, such alignment will help build an effective, transparent, and accountable system for monitoring the use of funds provided by taxpayers and our partners.

Conclusions. Therefore, in the course of the conducted research, we identified and proposed the following recommendations for increasing the efficiency of financial control processes in Ukraine, taking into account the example of adaptation from nature, namely:

- ensure a clear definition of the roles and areas of responsibility of each body whose competence includes the issue of financial control;
- take measures to increase the level of coordination and interaction between financial control bodies;
- carry out a clear distribution of audit objects and spheres of responsibility between financial control bodies in order to minimize duplicative control measures and reduce the burden on inspection objects;
- implement unified methodological approaches and standards from international practices;
- strengthen the role of audit committees in the bodies of executive power through the implementation of instruments of its independence.

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